BILLING CODE: 3510-DS-P

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-570-964

Seamless Refined Copper Pipe and Tube from the People's Republic of China: Preliminary Results of Administrative Review; 2014-2015

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

SUMMARY: The Department of Commerce (the "Department") is conducting the fifth administrative review of the antidumping duty order on seamless refined copper pipe and tube from the People's Republic of China ("PRC"), covering the period November 1, 2014 through October 31, 2015. The Department preliminarily finds that, during the period of review ("POR"), the Hailiang Single Entity sold subject merchandise in the United States at less than normal value. Additionally, the Department preliminarily finds that the GD Single Entity did not sell subject merchandise in the United States at less than normal value. Interested parties are invited to comment on these preliminary results.

DATES: Effective (INSERT DATE OF PUBLICATION IN THE Federal Register.)

FOR FURTHER INFORMATION CONTACT: Drew Jackson or Stephen Bailey, AD/CVD

Operations, Office IV, Enforcement & Compliance, International Trade Administration,

Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone:

482-4406, and 482-0193, respectively.

SUPPLEMENTARY INFORMATION:

Background

On November 22, 2010, the Department published in the Federal Register an antidumping duty order on copper pipe and tube from the PRC. On November 3, 2015, the Department published in the Federal Register a notice of opportunity to request an administrative review of the antidumping duty order on copper pipe and tube from the PRC for the period November 1, 2014 through October 31, 2015.² On November 30, 2015, the Department received a request from Cerro Flow Products, LLC, Wieland Copper Products, LLC, Mueller Copper Tube Products Inc., and Mueller Copper Tube Company, Inc. (collectively, "Petitioners") to conduct administrative reviews of the following companies: (1) GD Group; (2) GD Holding; (3) GD Trading; (4) Zhejiang Hailiang Co., Ltd.; (5) Shanghai Hailiang Copper Co., Ltd.; (6) Zhejiang Jiahe Pipes Inc.; (7) Sinochem Ningbo Ltd.; (8) Sinochem Ningbo Import & Export Co., Ltd.; (9) Ningbo Jintian Copper Tube Co., Ltd.; (10) Zhejiang Naile Copper Co., Ltd.; (11) Guilin Lijia Metals Co., Ltd.; (12) Foshan Hua Hong Copper Tube Co., Ltd.; (13) Taicang City Jinxin Copper Tube Co., Ltd.; (14) Hong Kong Hailiang Metal; (15) Hong Kong Hailiang Metal Trading Limited; (16) China Hailiang Metal Trading; and (17) Shanghai Hailiang Metal Trading Limited.³ Also, on November 30, 2015, the Department received a request from the Hailiang Group Companies⁴ to conduct an administrative review of its sales for the POR.⁵ On January 7,

1

¹ See Seamless Refined Copper Pipe and Tube from Mexico and the People's Republic of China: Antidumping Duty Orders and Amended Final Determination of Sales at Less Than Fair Value From Mexico, 75 FR 71070 (November 22, 2010).

² <u>See Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review</u>, 80 FR 67706 (November 3, 2015).

³ <u>See</u> Letter to the Department from Petitioners, "Seamless Refined Copper Pipe and Tube from China: Request for Administrative Review," dated November 30, 2015.

⁴ Submissions in this proceeding were filed on behalf of Hong Kong Hailiang Metal Trading Limited, Zhejiang Hailiang Co., Ltd. and Shanghai Hailiang Copper Co., Ltd. (collectively, the "Hailiang Group Companies").

2016, the Department published in the <u>Federal Register</u> a notice initiating an antidumping duty administrative review of copper pipe and tube from the PRC for the period November 1, 2014, through October 31, 2015, with respect to these 16 companies.⁶

Scope of the Order

The merchandise subject to the order is seamless refined copper pipe and tube. The product is currently classified under Harmonized Tariff Schedule of the United States ("HTSUS") item numbers 7411.10.1030 and 7411.10.1090. Products subject to this order may also enter under HTSUS item numbers 7407.10.1500, 7419.99.5050, 8415.90.8065, and 8415.90.8085. Although the HTSUS numbers are provided for convenience and customs purposes, the written description of the scope of this order remains dispositive.⁷

Extension of Deadlines for Preliminary Results

On July 12, 2016, the Department extended the time period for issuing the preliminary results of this review until December 5, 2016.⁸

⁵ <u>See</u> Letter to the Department from the Hailiang Group Companies, "Request for Administrative Review of the Antidumping Duty Order on Seamless Refined Copper Pipe and Tube from the People's Republic of China," dated November 30, 2015.

⁶ <u>See Initiation of Antidumping and Countervailing Duty Administrative Reviews</u>, 81 FR 736 (January 7, 2016) ("<u>Initiation Notice</u>").

⁷ <u>See</u> Memorandum to Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, from Gary Taverman, Associate Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, regarding, "Decision Memorandum for the Preliminary Results of the 2014-2015 Administrative Review of the Antidumping Duty Order on Seamless Refined Copper Pipe and Tube from the People's Republic of China," dated concurrently with and hereby adopted by this notice ("Preliminary Decision Memorandum"), for a complete description of the scope of the order.

⁸ <u>See</u> Memorandum to Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, through Abdelali Elouaradia, Office Director, Antidumping and Countervailing Duty Operations, Office 4, regarding, "Seamless Refined Copper Pipe and Tube from the People's Republic of China: Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated July 12, 2016.

Preliminary Affiliation and Single Entity Determination

Based on record evidence in this review, as well as the Department's affiliation determination in the 2013-2014 administrative review, the Department preliminarily finds that the following companies are affiliated pursuant to section 771(33)(F) of the Tariff Act of 1930, as amended ("the Act"): (1) Golden Dragon Precise Copper Tube Group, Inc.; (2) Golden Dragon Holding (Hong Kong) International, Ltd.; (3) Hong Kong GD Trading Co., Ltd.; (4) Shanghai Longyang Precise Copper Compound Copper Tube Co., Ltd.; (5) Jiangsu Canghuan Copper Industry Co., Ltd.; (6) Guangdong Longfeng Precise Copper Tube Co., Ltd.; (7) Wuxi Jinlong Chuancun Precise Copper Tube Co., Ltd.; (8) Longkou Longpeng Precise Copper Tube Co., Ltd.; (9) Xinxiang Longxiang Precise Copper Tube Co., Ltd.; (10) Coaxian Ailun Metal Processing Co., Ltd.; and (11) Chonqing Longyu Precise Copper Tube Co., Ltd. Additionally,

_

See GD Group et al.'s July 15, 2016, Supplemental questionnaire response ("supplemental response") at 28-29. In the supplemental questionnaire response at 28-29 the Golden Dragon Group Companies confirm that all material facts from the 2013-2014 administrative review and the current 2014-2015 administrative review did not change with regard to the following: 1) affiliation; 2) production facilities for similar or identical products; 3) level of common ownership; 4) cross-managers or board members between affiliates, including the roll of Mr. Changjie Li as Chairman of Golden Dragon Precise Copper Tube, Inc. and his duties and responsibilities as legal representative of the affiliates listed above (excluding Jiangsu Canghuan Copper Industry Co., Ltd.); 5) sharing of sales information; 6) production or pricing decisions; 7) intercompany employee transfers during the current POR and three years prior; 8) sharing of facilities during the current POR and three years prior; 9) transactions or sales; 10) sharing of accounting information; and 11) sales or purchase of material inputs through Golden Dragon Holding (Hong Kong) International Co., Ltd. or Hong Kong GD Trading Co., Ltd. during the POR. Because the information with regard to the above facts remain unchanged in this 2014-2015 administrative review, we continue to find it appropriate to treat the Golden Dragon Group Companies as a single entity for Department purposes. See also the Department's Memorandum For Abdelali Elouaradia, Director, AC/CVD Operation, Office 4, from Drew Jackson, International Trade Analyst, AD/CVD Operations, Office 4, regarding "Affiliation and Single Entity Status of Golden Dragon Precise Copper Tube Group, Inc.; Golden Dragon Holding (Hong Kong) International Co., Ltd.; Hong Kong GD Trading Co., Ltd.; Shanghai Longyang Precise Copper Compound Copper Tube Co., Ltd.; Jiangsu Canghuan Copper Industry Co., Ltd.: Guangdong Longfeng Precise Copper Tube Co., Ltd.: Wuxi Jinlong Chuancun Precise Copper Tube Co., Ltd.; Longkou Longpeng Precise Copper Tube Co., Ltd.; Xinxiang Longxiang Precise Copper Tube Co., Ltd.; Coaxian Ailun Metal Processing Co., Ltd.; and Chonqing Longyu Precise Copper Tube Co., Ltd.," dated November 30, 2015.

¹⁰ See Memorandum to Abdelali Elouaradia, Director, Office IV, AD/CVD Operations, through Robert Bolling, Program Manager, AD/CVD Operations Office IV, regarding "Affiliation and Single Entity Status of Golden Dragon Precise Copper Tube Group, Inc.; Golden Dragon Holding (Hong Kong) International Co., Ltd.; Hong Kong GD Trading Co., Ltd.; Shanghai Longyang Precise Copper Compound Copper Tube Co., Ltd.; Jiangsu Canghuan Copper Industry Co., Ltd.; Guangdong Longfeng Precise Copper Tube Co., Ltd.; Wuxi Jinlong Chuancun Precise Copper Tube Co., Ltd.; Longkou Longpeng Precise Copper Tube Co., Ltd.; Xinxiang Longxiang Precise Copper

based on record evidence, the Department preliminarily finds that the following companies are affiliated pursuant to section 771(33)(F) of the Act: Hong Kong Hailiang Metal Trading Limited, Zhejiang Hailiang Co., Ltd., Shanghai Hailiang Copper Co., Ltd., and Anhui Hailiang.¹¹

Moreover, based on the information presented in this review, we preliminarily find that Golden Dragon and its group of affiliated companies should be treated as a single entity and Hailiang and its group of affiliated companies should be treated as a single entity for purposes of this review pursuant to 19 CFR 351.401(f). Specifically, pursuant to 19 CFR 351.401(f)(1), the Department preliminarily found that the Golden Dragon companies are affiliated, have production facilities for producing similar or identical products that would not require substantial retooling of their respective facilities in order to restructure manufacturing priorities, and there is a significant potential for manipulation of price or production. The Department reached a similar preliminarily decision with respect to Hailiang and its affiliated companies. Additionally, the Department preliminarily finds that among the Golden Dragon companies and among the Hailiang companies, a significant potential for manipulation exists pursuant to 19 CFR 351.401(f)(2). For additional information, see Preliminary Decision Memorandum and Hailiang Single Entity Memorandum.

Separate Rates

In the Initiation Notice, we informed parties of the opportunity to request a separate rate.¹² In proceedings involving non-market economy ("NME") countries, the Department begins with a rebuttable presumption that all companies within the NME country are subject to

¹² See <u>Initiation Notice</u>.

Tube Co., Ltd.; Coaxian Ailun Metal Processing Co., Ltd.; and Chonqing Longyu Precise Copper Tube Co., Ltd.," dated November 30, 2015.

¹¹ See Memorandum to Abdelali Elouaradia, Director, Office IV, AD/CVD Operations, through Robert Bolling, Program Manager, AD/CVD Operations Office IV, regarding "Affiliation and Single Entity Status of (1) Hong Kong Hailiang Metal Trading Limited, (2) Zhejiang Hailiang Co., Ltd., (3) Shanghai Hailiang Copper Co., Ltd., and (4) Hailiang (Anhui) Copper Co., Ltd.," ("Hailiang Single Entity Memorandum") dated concurrently with this notice, for a full discussion of the proprietary details of the Department's single-entity analysis.

government control and, thus, should be assigned a single weighted-average dumping margin. It is the Department's policy to assign all exporters of merchandise subject to an administrative review involving an NME country this single rate unless an exporter can demonstrate that it is sufficiently independent so as to be entitled to a separate rate. Companies that wanted to be considered for a separate rate in this review were required to timely file a separate-rate application or a separate-rate certification to demonstrate their eligibility for a separate rate. Separate-rate applications and separate-rate certifications were due to the Department within 30 calendar days of the publication of the Initiation Notice.

In this review, nine companies for which a review was requested and which remain under review did not submit separate-rate information to rebut the presumption that they are subject to government control. These companies are: Zhejiang Jiahe Pipes Inc., Sinochem Ningbo Ltd., Sinochem Ningbo Import & Export Co., Ltd., Ningbo Jintian Copper Tube Co., Ltd., Zhejiang Naile Copper Co., Ltd., Guilin Lijia Metals Co., Ltd., Foshan Hua Hong Copper Tube Co., Ltd., Hong Kong Hailiang Metal, and Taicang City Jinxin Copper Tube Co., Ltd. As further discussed in the Preliminary Decision Memorandum, ¹³ we preliminarily find that these entities have not demonstrated that they operate free from government control and thus are not eligible for a separate rate.

The Department preliminarily finds that information placed on the record by the GD Single Entity¹⁴ and the Hailiang Single Entity¹⁵ demonstrates that these companies are entitled to separate rate status.

_

¹³ See Preliminary Determination Memorandum.

¹⁴ The GD Single Entity includes the following companies: (1) Golden Dragon Precise Copper Tube Group, Inc.; (2) Golden Dragon Holding (Hong Kong) International, Ltd.; (3) Hong Kong GD Trading Co., Ltd.; (4) Shanghai Longyang Precise Copper Compound Copper Tube Co., Ltd.; (5) Jiangsu Canghuan Copper Industry Co., Ltd.; (6) Guangdong Longfeng Precise Copper Tube Co., Ltd.; (7) Wuxi Jinlong Chuancun Precise Copper Tube Co., Ltd.; (8) Longkou Longpeng Precise Copper Tube Co., Ltd.; (9) Xinxiang Longxiang Precise Copper Tube Co., Ltd.; (10)

PRC-Wide Entity

The Department's change in policy regarding conditional review of the PRC-wide entity applies to this administrative review. 16 Under this policy, the PRC-wide entity will not be under review unless a party specifically requests, or the Department self-initiates, a review of the entity. Because no party requested a review of the PRC-wide entity in this review, the entity is not under review and the entity's rate (i.e., 60.85 percent) is not subject to change. ¹⁷ Apart from the GD Single Entity and Hailiang Single Entity companies discussed above, the Department considers all other companies for which a review was requested 18 to be part of the PRC-wide entity. For additional information, see the Preliminary Decision Memorandum.

Methodology

The Department is conducting this review in accordance with section 751(a)(1)(B) of the Act. The Department calculated export prices and constructed export prices in accordance with section 772 of the Act. Because the PRC is a non-market economy country, within the meaning of section 771(18) of the Act, the Department calculated normal value in accordance with section 773(c) of the Act. For a full description of the methodology underlying the preliminary results of this review, see the Preliminary Decision Memorandum, which is hereby adopted by this notice. A list of the topics included in the Preliminary Decision Memorandum is included as an appendix to this notice.

Coaxian Ailun Metal Processing Co., Ltd.; and (11) Chonqing Longyu Precise Copper Tube Co., Ltd. (the "GD Single Entity"). See section entitled, "Preliminary Affiliation and Single Entity Determination," below.

¹⁵ The Hailiang Single Entity includes the following companies: (1) Hong Kong Hailiang Metal Trading Limited; (2) Zhejiang Hailiang Co. Ltd.; (3) Shanghai Hailiang Copper Co., Ltd.; and (4) Anhui Hailiang (the "Hailiang Single Entity"). See section entitled, "Preliminary Affiliation and Single Entity Determination," below.

¹⁶ See Antidumping Proceedings: Announcement of Change in Department Practice for Respondent Selection in Antidumping Duty Proceedings and Conditional Review of the Nonmarket Economy Entity in NME Antidumping Duty Proceedings, 78 FR 65963 (November 4, 2013).

See Seamless Refined Copper Pipe and Tube From the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 75 FR 60725 (October 1, 2010).

See Initiation of Antidumping and Countervailing Duty Administrative Reviews, 81 FR 736 (January 7, 2016) ("Initiation Notice").

The Preliminary Decision Memorandum is a public document and is made available to the public <u>via ACCESS</u>. In addition, a complete version of the Preliminary Decision Memorandum can be found at http://enforcement.trade.gov/frn/. The signed and the electronic versions of the Preliminary Decision Memorandum are identical in content.

Preliminary Results of Review

The Department preliminarily finds that the following weighted-average dumping margins exist for the POR:

Exporter	Weighted-Average Dumping Margin (Percent)
Golden Dragon Precise Copper Tube Group, Inc./ Golden Dragon Holding (Hong Kong) International Co., Ltd./ Hong Kong GD Trading Co., Ltd./ Shanghai Longyang Precise Copper Compound Copper Tube Co., Ltd./ Jiangsu Canghuan Copper Industry Co., Ltd./ Guangdong Longfeng Precise Copper Tube Co., Ltd./ Wuxi Jinlong Chuancun Precise Copper Tube Co., Ltd./ Longkou Longpeng Precise Copper Tube Co., Ltd./ Xinxiang Longxiang Precise Copper Tube Co., Ltd./ Coaxian Ailun Metal Processing Co., Ltd./ Chonqing Longyu Precise Copper Tube Co., Ltd./	0.00
Hong Kong Hailiang Metal Trading Limited/ Zhejiang Hailiang Co., Ltd./ Shanghai Hailiang Copper Co., Ltd./ Hailiang (Anhui) Copper Co., Ltd.	8.53

Disclosure and Public Comment

The Department intends to disclose to parties the calculations performed for these preliminary results of review within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b). Interested parties may submit case briefs no later than 30 days after the date of publication of these preliminary results of review. 19 Rebuttal briefs may be filed no later than five days after case briefs are due and may respond only to arguments raised in the case briefs.²⁰ A table of contents, list of authorities used, and an executive summary of issues should accompany any briefs submitted to the Department. The summary should be limited to five pages total, including footnotes.

Interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, within 30 days after the date of publication of this notice.²¹ Requests should contain the party's name, address, and telephone number, the number of participants, and a list of the issues to be discussed. Oral argument presentations will be limited to issues raised in the briefs. If a request for a hearing is made, the Department intends to hold the hearing at the U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230, at a date and time to be determined.²² Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

All submissions, with limited exceptions, must be filed electronically using ACCESS.²³ An electronically filed document must be received successfully in its entirety by the Department's electronic records system, ACCESS, by 5 p.m. Eastern Time ("ET") on the due

 ¹⁹ See 19 CFR 351.309(c)(ii).
 20 See 19 CFR 351.309(d).
 21 See 19 CFR 351.310(c).

²² See 19 CFR 351.310(d). ²³ See generally 19 CFR 351.303.

date. Documents excepted from the electronic submission requirements must be filed manually (i.e., in paper form) with the APO/Dockets Unit in Room 18022 and stamped with the date and time of receipt by 5 p.m. ET on the due date.²⁴

Unless otherwise extended, the Department intends to issue the final results of this administrative review, which will include the results of its analysis of issues raised in any briefs, within 120 days of publication of these preliminary results, pursuant to section 751(a)(3)(A) of the Act.

Assessment Rates

Upon issuance of the final results of this review, the Department will determine, and Customs and Border Protection ("CBP") shall assess, antidumping duties on all appropriate entries covered by this review.²⁵ The Department intends to issue assessment instructions to CBP 15 days after the publication date of the final results of this review. For assessment purposes, the Department applied the assessment rate calculation method adopted in Assessment Rate Modification.²⁶ For each individually examined respondent in this review whose weightedaverage dumping margin in the final results of review is not zero or de minimis (i.e., less than 0.5 percent), the Department intends to calculate importer-specific assessment rates, in accordance with 19 CFR 351.212(b)(1).²⁷ Where the respondent reported reliable entered values, the Department intends to calculate importer- (or customer)-specific ad valorem rates by aggregating the dumping margins calculated for all U.S. sales to the importer- (or customer) and dividing this

²⁴ See Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures, 76 FR 39263 (July 6, 2011).

See 19 CFR 351.212(b)(1).

²⁶ See Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification, 77 FR 8101 (February 14, 2012) ("Assessment Rate Modification") in the manner described in more detail in the Preliminary Decision Memorandum.

²⁷ See Antidumping Proceedings: Calculation of the Weighted Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification, 77 FR 8101 (February 14, 2012) ("Final Modification").

amount by the total entered value of the sales to the importer- (or customer). Where the Department calculates an importer- (or customer)-specific weighted-average dumping margin by dividing the total amount of dumping for reviewed sales to the importer- (or customer) by the total sales quantity associated with those transactions, the Department will direct CBP to assess importer- (or customer)-specific assessment rates based on the resulting per-unit rates.²⁹ Where an importer- (or customer)- specific ad valorem or per-unit rate is greater than de minimis, the Department will instruct CBP to collect the appropriate duties at the time of liquidation. Where either the respondent's weighted average dumping margin is zero or de minimis, or an importer (or customer-) specific ad valorem or per-unit rate is zero or de minimis, the Department will instruct CBP to liquidate appropriate entries without regard to antidumping duties.³¹

In accordance with section 751(a)(2)(C) of the Act, the final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.

Cash Deposit Requirements

The Department will instruct CBP to require a cash deposit equal to the weighted-average amount by which the normal value exceeds U.S. price. The following cash deposit requirements will be effective upon publication of the final results of this administrative review for shipments of the subject merchandise from the PRC entered, or withdrawn from warehouse, for consumption on or after the publication date of this notice, as provided by section 751(a)(2)(C) of the Act: (1) for the exporters listed above, the cash deposit rate will be equal to the weightedaverage dumping margin established in the final results of this review (except, if the rate is zero

²⁸ <u>See</u> 19 CFR 351.212(b)(1). ²⁹ <u>Id</u>.

See 19 CFR 351.212(b)(1). See Final Modification at 8103.

or de minimis, then the cash deposit rate will be zero for that exporter); (2) for previously

investigated or reviewed PRC and non-PRC exporters not listed above that have separate rates,

the cash deposit rate will continue to be the exporter-specific rate published for the most recently

completed segment of this proceeding; (3) for all PRC exporters of subject merchandise which

have not been found to be entitled to a separate rate, the cash deposit rate will be the rate for the

PRC-wide entity; and (4) for all non-PRC exporters of subject merchandise that have not

received their own rate, the cash deposit rate will be the rate applicable to the PRC exporter that

supplied that non-PRC exporter. These deposit requirements, when imposed, shall remain in

effect until further notice.

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility

under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping

duties prior to liquidation of the relevant entries during this POR. Failure to comply with this

requirement could result in the Department's presumption that reimbursement of antidumping

duties occurred and the subsequent assessment of double antidumping duties.

We are issuing and publishing these results in accordance with sections 751(a)(1) and

777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

Paul Piquado

Assistant Secretary

for Enforcement and Compliance

December 5, 2016

Date

Appendix -- List of Topics Discussed in the Preliminary Decision Memorandum

12

Summary

Background

Scope of the Order

Affiliation and Single-Entity Treatment

Discussion of the Methodology

Non-Market Economy Country Status

Surrogate Country and Surrogate Value Data

Separate Rates

Date of Sale

Comparisons to Normal Value

Determination of Comparison Method

Results of the Differential Pricing Analysis

U.S. Price

Export Price

Constructed Export Price

Value-Added Tax

Normal Value

Factor Valuations

Currency Conversion

Recommendation

[FR Doc. 2016-31156 Filed: 12/23/2016 8:45 am; Publication Date: 12/27/2016]